



Structured Abstracts of 'Higher Education and Technological Development' session

Teaching Accounting as a Service

Melinda Németh¹, Rita Anna Ambrus², Katalin Borbély³,

¹Széchenyi István University, Hungary, Győr, nemeth.melinda@ga.sze.hu

²Széchenyi István University, Hungary, Győr, ambrus.rita.anna@sze.hu

³Széchenyi István University, Hungary, Győr, borbely.katalin@sze.hu

Background and introduction: In recent years, both accountancy and business processes have undergone significant transformations due to digitalization and sustainability considerations. In this context, the study deals with higher education as a service.

Objective: From this perspective, the paper examines the range of external and internal stakeholders. It investigates the accounting knowledge of students participating in business and management and whether the knowledge of BA graduates meets the expectations of the labour market.

Methodology: The paper presents the most important characteristics of education, including accounting education, based primarily on relevant national and international literature. Using the COM-B model, it proposes solutions for the further development of accounting education in order to prepare students more to meet the labour requirements.

Results: It shows the achievements in accounting education of a Hungarian higher education institution from the above-mentioned approach. It presents a possible methodological change in education, which could result in numerous benefits not only for students, but also for the institution. It could strengthen the competencies of students and their preparedness for the demands of the labour market.

Conclusions: The study is undoubtedly timely. It examines the current situation and proposes some educational methodological changes that are essential in the current technological and professional environment to help as many students as possible to successfully complete their studies.

Limitations and future research directions: The scope of the processed data only applies to students from the Széchenyi István University's Business and Management major in the last five years. However, based on the presented model, it can be applied to a wider range. Future testing of the new educational project to be introduced will presumably provide a lot of useful information on whether it really improves the labour market readiness of graduates.

Keywords: higher education, service, accountancy, stakeholders, external and internal environment



The Impact of Hungarian Universities on Regional Development: A Focused Study on Third Mission Goals for Sustainable Community Development

Nóra Halmi¹, Mónika Rajcsányi-Molnár², Márta Konczos Szombathelyi³

¹Széchenyi István University, Hungary, Győr, halmi@uniduna.hu

²University of Dunaújváros, Hungary, Dunaújváros, molnarm@uniduna.hu

³Széchenyi István University, Hungary, Győr, kszm@sze.hu

Background and introduction: The third mission of universities has gained significant importance in Hungarian higher education, impacting funding and accreditation. However, despite many studies, there is still no consensus on indicators for assessing the quality in these activities. Social engagement and responsibility are key factors for the sustainable future of universities, highlighting the urgent need for a structured evaluation of third mission activities, especially concerning sustainable community development.

Objective: This study identifies and analyses indicators that promote sustainable community development through universities' 3M activities. It explores the role of environmental awareness and identity in education, focusing on these activities' economic impact. The research includes empirical studies three universities' 3M strategic goals and activities for community development, digitalization, and environmental sustainability while addressing marginalized groups' needs.

Methodology: The research evaluates 3M activities at three Hungarian universities through extensive document analysis, focusing on how these goals are integrated into strategic plans for sustainable community development. The study hypothesizes that key indicators - heritage preservation, service development, local resource utilization, and community well-being - assess 3M activities and serves as a model for sustainable social responsibility in higher education, enhancing local community engagement.

Results: The findings of this study reveal that the integration of 3M goals into the strategic framework of the examined universities, particularly those related to sustainable community development and environmental awareness, is both feasible and beneficial. As a result of the comparative analysis, the study highlights the strategic goals that serve the establishment and development of sustainable communities.

Conclusions: The research emphasises the educational shaping of environmental and community (identity) awareness among university citizens as one of the objectives of the universities' third mission. The study begins with the premise that sustainability is a critical component of third mission activities, measuring how elements of sustainability, such as environmental awareness and identity, are integrated into strategic goals.

Limitations and future research directions: Future research could focus on examining the indicator system based on other models and frameworks. Moreover, further studies could investigate the dynamic nature of third mission activities over time, exploring the evolving role of universities in regional development and social engagement.

Keywords: Assessing HEI's Third Mission; Sustainable social responsibility, community development



Opportunities for People with Disabilities in Higher Education Based on an Exploratory Research

Veronika Keller¹, Gréta Zsobrák²

¹Széchenyi István University, Hungary, Győr, kellerv@sze.hu

²Széchenyi István University, Hungary, Győr, gretizsobrak@gmail.com

Background and introduction: The integration of students with disabilities into higher education has become a pivotal aspect of educational policy and academic research. Despite the existence of legal frameworks and international conventions that promote equal access, students with disabilities continue to encounter persistent barriers – physical, digital and attitudinal – that hinder their academic success and social participation.

Objective: The present study has been designed to explore the manner in which Hungarian universities provide support to students living with disabilities, and to assess the inclusiveness of their institutional practices. The investigation will examine the extent to which legal mandates and inclusive strategies are reflected in real-world university environments, with a particular focus on accessibility and communication.

Methodology: The research employs qualitative methods, including content analysis and semi-structured interviews, to examine practices at three major Hungarian universities: Széchenyi István University, Eötvös Loránd University, and the University of Pécs. The selection of these institutions was made with the aim of providing a range of regional and institutional diversity in the assessment of the implementation of disability-inclusive policies.

Results: The findings indicate that, while legal compliance is in place at a fundamental level, considerable disparities persist in the physical, digital and social accessibility of university life. Students frequently encounter inadequate support, underrepresentation in institutional communication, and a paucity of trained staff, although some progress has been made through assistive technologies and targeted programs.

Conclusions: The study emphasizes the necessity for systemic and cultural transformation in Hungarian higher education. The study's recommendations encompass several key areas, including the enhancement of instructor training, the development of inclusive communication strategies, and the active involvement of students with disabilities in decision-making processes. These recommendations are designed to promote the creation of more equitable and effective learning environments.

Limitations and future research directions: The present study is constrained by its narrow focus on a mere three Hungarian universities and its utilization of a qualitative approach, which may not adequately capture the national context or permit generalization. Future research should include a broader range of institutions, apply mixed methods for a more comprehensive view, and explore specific disability types. Longitudinal studies could also assess the long-term impact of inclusive policies and practices.

Keywords: higher education, students with disabilities, inclusion, accessibility, support practices



Effects of Corporate Governance on Performance of Educational Institutions

Winfred Ayanga¹, Robert Magda²

¹John von Neumann University, Hungary, Budapest, winnieayanga@yahoo.com

²John von Neumann University, Hungary, Budapest, rmagda72@gmail.com

Background and introduction: Educational institutions are faced with competing interests from the myriad of stakeholders including the shareholders, management, customers, suppliers, financiers. Educational institutions must develop strategies in areas such as, financial management. Corporate governance structures relate to systems established to assist in decision making and also monitor the activities in light of the divergent interests.) Good corporate governance system can attract investors to a market or organisation.

Objective: This paper explores how corporate governance structure and ideals such as, leadership, transparency, integrity, accountability, sustainability and effective participation influences the governance of educational institutions. The study reveals that application of corporate governance practices in educational institutions particularly in the developing world still faces myriad of challenges. Therefore, appropriate governance systems should be developed to enable them achieve their objectives.

Methodology: The paper is based on a doctrinal and statutory study. This involves analysing corporate governance theories. The study looked at the models of governance structure in educational institutions. Doctrinal research is basically library-based research involving acquisition of information on a systematic basis, examining and evaluating in order to arrive at a conclusion. The data used were collected through literature study from both printed and online sources.

Results: From the study, it is also evident that effective governance structures are critical in attracting financial resources, creation of competitiveness, building of confidence among the stakeholders and enhancement of institution's reputation. Addressing the ethics and governance of the institutions at the middle and lower levels in the education sector would contribute to the efforts to attract more investors to this important segment of the economy which albeit has been left to the state.

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Limitations and future research directions: From the reviewed literature, it is evident that corporate governance for institutions in developing countries has not been well researched. There is need to undertake regular board evaluations in order to ensure the members are adequately informed for decision making.. There has been a tendency to duplicate models borrowed from the developed countries in the developing countries resulting in resistance. Need to come up with new models to adopt in corporate governance.

Keywords: The paper explores how corporate governance structure and ideas like leadership and etc influence governance of institutions.



The Importance of Sustainable Principles in Education: A Research Agenda on Higher Education

Brindusa Bejan¹, Ciprian Marcel Pop²

¹Babeş-Bolyai University of Cluj-Napoca, Faculty of Economics and Business Administration, Romania, Cluj-Napoca, brandusa.bejan@econ.ubbcluj.ro

²Babeş-Bolyai University of Cluj-Napoca, Faculty of Economics and Business Administration, Romania, Cluj-Napoca, marcel.pop@econ.ubbcluj.ro

Background and introduction: Given the increasing importance of higher education, the research aims to analyze how universities provide quality education to students by adapting to the sustainable demands of the economy and shaping young people's behaviour. At the same time, we examined the adoption of technology and the transition toward digital education, analyzing the case of Romania and the country's largest university.

Objective: The purpose of the research was to analyze the way how the SDGs are implemented in higher education in Romania, with a particular focus on SDG 4 – Quality Education. Additionally, we examined the implementation of sustainable principles by the largest university in the country the impact that sustainability standards have had on academic programs and the way the faculties coordinated by the university carry out their activities.

Methodology: The study is based on a systematic literature review of the meaning and significance of the SDGs by examining relevant literature found in international databases. At the same time, a documentary research was conducted, allowing to analyze the main measures implemented at the level of the analyzed university, which were critically and objectively compared with the measures adopted in the international higher education system.

Results: Given that Romania is an emerging market, the implementation of sustainable principles in a key sector - education - has proven to be a major challenge. The results showed that the largest university in the country has started the process of integrating the SDGs into its institutional structure, with the first stage being the improvement of curricula by adding SDG-related labels. At the same time, the digitalization process has also supported the application of sustainable principles.

Conclusions: The conducted study is the first to consider the implementation of sustainable principles in higher education in Romania and the consequences of this action. The implementation and development of the SDGs represented a shift from an incremental approach to a transformative one, integrated into the educational system, into young people's behavior, and subsequently, into the business models they design or manage.

Limitations and future research directions: The first limitation of this study is the use of documentary research, which relies primarily on the objectivity of the researchers. Another potential limitation is the focus on a single university. A future course of action is to conduct quantitative research, both among academic staff and students, to assess how the application of sustainable principles in higher education is perceived and to enable comparisons with other universities.

Keywords: Sustainable Development Goals (SDGs), Higher Education, Infrastructure, National Sustainable Development Strategy



Artificial Intelligence Readiness in Higher Education: A Case of a Hungarian University

András Aschenbrenner¹, Roland Z. Szabó²

¹Széchenyi István University, Hungary, Győr, aschenbrenner.andras@sze.hu

²Széchenyi István University, Hungary, Győr, roland.szabo@sze.hu

Background and introduction: The universities are under pressure to use new technologies, while the measurement of AI readiness remains heterogeneous. Building on TAM/UTAUT, this study provides an early look at which constructs may best explain employees' intention to use AI in a university context.

Objective: The objective is to explore how constructs from technology acceptance models (TAM/UTAUT) can be applied to assess AI readiness in higher education, with a focus on identifying early drivers of AI use intention among employees in support roles.

Methodology: A survey with validated scales was conducted among university staff (N=176). The measurement model was evaluated with reliability and validity indices. Structural relations were estimated using partial least squares structural equation modeling (PLS-SEM) to identify the main drivers of use intention.

Results: Preliminary results suggest that overall AI readiness is low and uneven. Facilitating conditions and perceived usefulness emerge as significant predictors of AI use intention, while digital readiness and perceived ease of use do not show direct effects. Robustness checks are still ongoing.

Conclusions: The findings indicate that TAM/UTAUT constructs can be adapted to the AI context. Early evidence points to the importance of technology-specific enablers (usefulness, facilitating conditions) over broad digital readiness in predicting AI use intentions.

Limitations and future research directions: These first results are limited to direct effects and may oversimplify the complexity of AI readiness. Demographic and role-related factors such as age, gender, education, and work experience may also influence intentions but remain unexplored here. Future research should test indirect and group-specific effects. Despite these limitations, the findings already point to clear actions: strengthen facilitating conditions and highlight usefulness to accelerate AI adoption.

Keywords: artificial intelligence readiness, technology acceptance, digital transformation, higher education



Awareness of Artificial Intelligence and Its Potential Usability in Higher Education

Donát Magda¹, Szabolcs Rámháp²

¹Széchenyi István University, Hungary, Győr, magda.donat@o365.sze.hu

²Széchenyi István University, Hungary, Győr, ramhap@ga.sze.hu

Background and introduction: Recent advances in Artificial Intelligence (AI), especially generative models like ChatGPT, have swiftly entered education, catching many institutions off-guard. Current teaching practices and regulations weren't prepared for these technologies. AI's spread in higher education sparked both concerns and opportunities. This study explores how actors in higher education view and responds to the increasing presence of AI tools in their daily tasks and academic work.

Objective: This study undertakes a comprehensive literature review aiming to enhance understanding of how artificial intelligence is perceived and utilised within higher education contexts. Specifically, it investigates how students and faculty members interpret these technologies, examines their extent of AI adoption, and assesses scholarly responses, aiming ultimately to identify existing knowledge gaps and emphasise key areas warranting further academic exploration.

Methodology: The study employed a systematic literature review guided by PRISMA methodology. Comprehensive searches were conducted across two major academic databases, Scopus and Web of Science, using refined Boolean queries on artificial intelligence and higher education. The selection criteria included final versions of computer science articles or conference proceedings published within the past ten years, resulting in 29 analysed documents.

Results: The reviewed literature presents a fragmented and rapidly evolving picture. Students have been observed adopting AI technologies enthusiastically, whereas faculty members generally exhibit caution or limited familiarity. Ethical issues, particularly regarding plagiarism and academic integrity, frequently arise but typically lack practical resolutions. Moreover, scholarly consensus on enhancing AI-related competencies remains broad, yet scalable strategies are rarely provided.

Conclusions: Artificial intelligence is increasingly becoming integral to academic practices. However, its integration remains uneven, often lacking systematic institutional guidelines. Many educators and students currently utilise AI technologies without comprehensive guidance, resulting in missed opportunities and emerging risks. Thus, improving AI literacy, strengthening ethical awareness, and developing coherent institutional policies are increasingly essential.

Limitations and future research directions: This literature review was confined to computer science publications from only two academic databases, possibly excluding significant interdisciplinary contributions. It is recommended that future research expands into educational and social sciences, regularly revisits the rapidly evolving AI landscape, and prioritises practical models for integrating AI in higher education, emphasizing ethical considerations.

Keywords: Systematic literature review, Artificial intelligence, Higher education, Awareness, Digital tools